

Glossary and Acronyms

Accountability- Extent to which one is responsible to a higher authority – legal or organizational – for one’s actions in society or within one’s particular organizational position.

Adjusted Budget- The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the year and prior year’s encumbrances.

Administrative Overhead- Cost applied, based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations and ancillary services.

Adopted Budget- The new allocation of expenditures and revenues for the current fiscal year, as approved by the City Council.

Appropriation- An authorization by the City Council that permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

Budget- A financial plan serving as a pattern for, and control over, future operations - any estimate of future costs or plan for the utilization of the workforce, material or other resources.

Bureau- A unit of organization within a department that may be subdivided into divisions.

Capital Improvements- Construction or major repair of City infrastructure, facilities or buildings.

Capital Improvement Program (CIP)- A plan for Capital Expenditures to be incurred each year describing each project, the amount to be expended, and the method of financing.

Capital Outlay- The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

Charter-mandated- As legally required by the City’s Charter, which is the document that spells out the purposes and powers of the City.

City Council Priorities- Formal annual priorities established by the City Council—in consultation with the City Manager that help guide the allocation of resources among the City’s ten comprehensive focus areas.

Corporate (Citywide) Goals- Broad organizing principles that establish priorities across departments and provide the general framework for displaying performance measures and reporting financial information by “program”. The Citywide Goals are determined by the City Manager and may correspond to the City’s ten comprehensive focus areas within its program structure, and/or the City of Long Beach 2010 Strategic Plan.

Corporate Review Process- The internal process through which the City Manager, and his designees, will review and approve City Manager departments’ Strategic Business Plans.

Debt Service- The cost of paying the principal and interest on money according to a predetermined schedule.

Demand Measures- Units of services needed—requested by customers or required by law.

Department- An organizational unit that may be subdivided into bureaus.

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Department Strategic Objectives- A small number (i.e., 3-7) of clear, measurable and time-specific statements that address Corporate Goals, Departmental Issues and City Council Priorities over the next 5 years.

Division- An organizational unit within a bureau that may be subdivided into sections.

Efficiency Measures- Dollar expenditures per unit of output or outcome.

Encumbrance- The money allocated for payment of goods/services contracted for but not yet received.

Enterprise Fund- A fund—similar to those found in the private sector—structured to be revenue generating and self-supporting (e.g., utility, gas, airport, towing, etc.).

Estimated Actuals/FY 05 Estimated- Anticipated year-end totals of revenues and expenditures for the current fiscal year. These amounts may be larger than the amounts in the Adopted Budget due to mid-year budget adjustments and prior-year encumbrances not included in the Adopted Budget.

Estimated Carryover- Funds carried over from prior-years for multi-year grants and projects.

Expenditures- The cost for personnel, materials and equipment required for a department to deliver services.

Family of Measures™- An integrated set of performance metrics that relate to the Program Purpose Statement, Functional Area and Department Strategic Objectives. These metrics provide a coherent profile of the major impacts of a department's Programs, including: Efficiency, Demand, Output and Outcome.

Financial Strategic Plan- A plan—developed by the Long Beach City staff and endorsed by the City Council—based upon the community's service priorities and designed to address the City's structural deficit in a gradual, measured manner.

Fiscal Year (FY)- A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

Focus Areas- Operational designations that capture the broadest nature of work performed by the City, of which Long Beach has each area. Each area should be mutually exclusive and comprehensive. The focus area should describe the general function of the government.

Fringe Benefits- Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

Full-Time Equivalent (FTE)- The equivalent of a full-time position for one year or 2,088 employee-work hours.

Fund- An accounting entity established to record financial transactions and resources for specific activities or to attain certain objectives.

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Fund Balance- The net effect of current assets less current liabilities at any given point in time.

General Fund- A fund which accounts for tax and other general purpose revenues (e.g., sales taxes, property taxes, fines, interest, etc.) and records the transactions of general governmental services (e.g., police, fire, library, parks and public works).

Initial Strategic Business Plan- The development by a department of a Program Structure and Output Measures for each Program for use in the City's Program-based Performance Budget (PBPB).

Internal Services- The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments (e.g., vehicle maintenance, computer systems, risk management, etc.)

Internal Service Fund- A fund used to finance and account for goods and services provided by one City department to other City departments.

Issue Statements- A small number (i.e., 3-7) of fact-based statements that identify emerging issues, trends and conditions impacting customers internal and external to the City.

Line of Business- A set of smaller individual programs undertaken to realize a larger shared outcome. A Line of Business may be associated with more than one Focus Area.

Memorandum of Understanding (MOU)- Agreement between mutual parties such as between City departments or between the City and employee organizations.

Mission- A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

Non-Personal Services- The costs of utilities, materials and supplies, services and other non-labor costs.

Objective- A specific statement describing a result to be achieved in support of a department's goals.

One-time- Program expenditures or sources of revenue that are irregular or occasional.

Ongoing- Program expenditures or sources of revenue that are continuous or recurring.

Outcome Measures- The actual benefit experienced by the customer as a result of receiving services, or the degree to which the customer experiences the desired impact or benefit.

Output Measures- A count of the units of service provided, which represents the department's workload and throughput.

Performance Measure- A clearly described target for achievement that is quantifiable and time-specific. Typically, these measures reflect steps toward broader outcomes or qualitative program goals.

Personal Services- The costs of labor, including salaries and fringe benefits.

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Personnel- Reflects total full-time, part-time and temporary budgeted positions, expressed as Full-Time Equivalents (FTE). (Example: two half-time positions equal one FTE).

Prior Year Encumbrances (PYE)- Money set aside from last year's budget to pay for items or services ordered during that year but received in the subsequent fiscal year. The encumbrance is removed when the items or services are received and paid for.

Program- A set of Services grouped together to achieve a common purpose or benefit for the customer. This may correspond to the Citywide 2010 Goals, Council Priorities, and/or Focus Areas.

Program-Based Performance Budget (PBPB)- A budget that is structured by relating resource allocations for specific inputs (e.g., Programs and Lines of Business) to performance measures (e.g., Outputs, Demands, Efficiencies) to achieve specific outcomes.

Program Structure- The organization of the City according to the services delivered by the City, rather than by organizations. The levels are: Line of Business, Program and Service.

Purpose Statement- A single sentence that explains each department's Line of Business and Programs' purpose.

Redevelopment Agency (RDA)- The agency providing oversight for the redevelopment process in the City of Long Beach, which is governed by a seven-member Board appointed by the Mayor and approved by the City Council.

Resources- Total dollars available to be appropriated including estimated revenues, fund transfers and beginning fund balances.

Return on Assets (ROA)- The ROA is a test of asset utilization - how much revenue the City has earned on the total assets it has, including: property, infrastructure, facilities and other equipment.

Revenues- The historical and projected yield of taxes and other sources of income that a government unit receives for public use.

Salary Savings- Budget amount to be saved by departments during the fiscal year through Salaries, Wages and Benefits (mostly through retirements, staff turnover and vacancies maintained through the hiring freeze).

Sea Change- A marked transformation.

Service- A deliverable that the customer receives from a department's efforts.

Skill Pays- Additional compensation specific for specialized skills that enhanced an employee's job performance.

Special Revenue Fund- A fund used to account for the proceeds of specific revenue sources that are restricted by law to be used for specific purposes.

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Strategic Business Plan- A plan used at the department level to align the department with corporate goals, set priorities and provide services. The plan contains Issues Statements, Strategic Objectives, Mission Statements, Lines of Business, Purpose Statements and Key Outcome Measures; Program Purpose Statements and a Family of Measures™ at the Program Level.

Structural Deficit- A fiscal imbalance created when estimated long-term, ongoing costs exceed the City's capacity to generate long-term, ongoing revenues.

Structural Reductions- A measure that either decreases or eliminates an ongoing cost, or generates additional ongoing, recurring revenue for the City.

Subsidiary Agency Fund- A fund used to account for resources and assets where the City is acting as an agent for other governmental units, private organizations or individuals.

Task- Any action that is taken to produce a Service.

Tidelands Funds- There are three Tidelands Funds in the City of Long Beach. The *Tidelands Operating Funds* are used to account for operations, maintenance and development of the Convention Center, beaches, waterways and marinas in the Tidelands area. The *Tidelands Oil Revenue Fund* is used to account for the proceeds from oil operations within the Tidelands area. The *Tidelands Subsidence Fund* is used to account for the accumulation of resources needed to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

Transparency- The availability of public information about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

User Charges/Fees- The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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AB	Assembly Bill
ADA	Americans with Disabilities Act
AQMD	Air Quality Management District
BEP	Budget Evaluation Process
BOC	Budget Oversight Committee
BTD	Business Technology Division
CACOD	Citizens Advisory Commission on Disabilities
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COPS	Community Oriented Public Safety
CPI	Consumer Price Index
CUPA	Certified Unified Program Agency
CVB	Convention and Visitors Bureau
DOT	Department of Transportation
ECOC	Emergency Communications and Operations Center
FTE	Full-Time Equivalent
FOR	Focus on Results
FY	Fiscal Year
ICMA	International City/County Management Association
JPA	Joint Powers Authority
LBUSD	Long Beach Unified School District
LNG	Liquefied Natural Gas
LOB	Line of Business
MOU	Memorandum of Understanding
NC	Non-Career
NCL	National Civic League
NPDES	National Pollution Discharge Elimination System
OSHA	Occupational Safety and Health Act
PAL	Police Athletic League
PBAI	Parking and Business Area Improvement
PCA	Public Corporation for the Arts
PBPB	Program-based Performance Budget
PMI	Performance Management Initiatives
PUC	Public Utilities Commission
PYE	Prior Year Encumbrances
RDA	Redevelopment Agency
RLA	Rancho Los Alamitos
ROA	Return on Assets
SAP	Special Advertising and Promotions Fund
SCE	Southern California Edison
SERRF	South East Resource Recovery Facility
TOT	Transient Occupancy Tax
UUT	Utility Users Tax
VLF	Vehicle License Fee

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